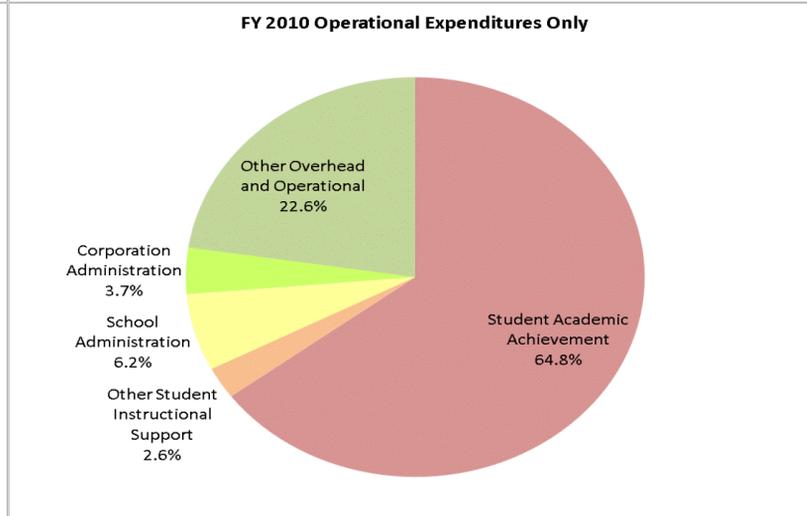
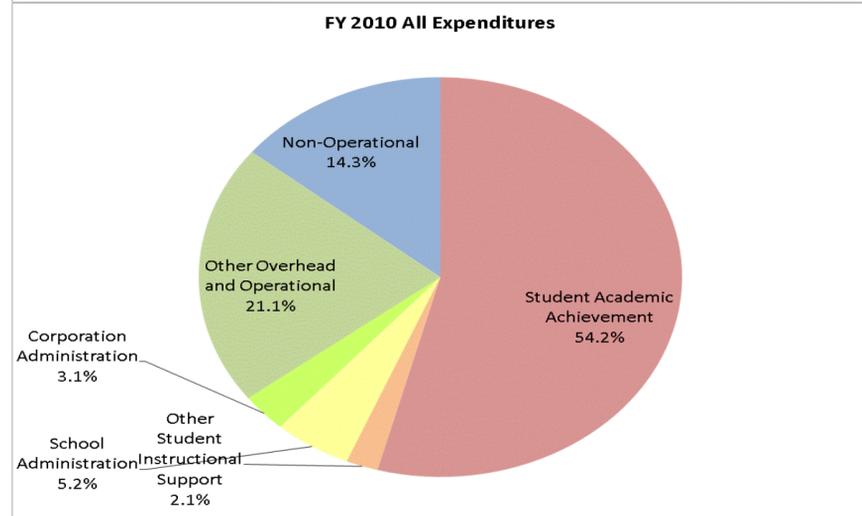
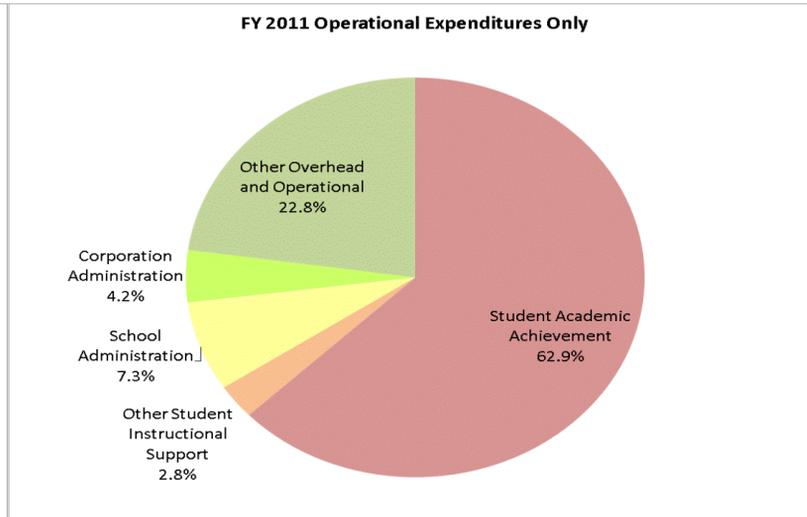
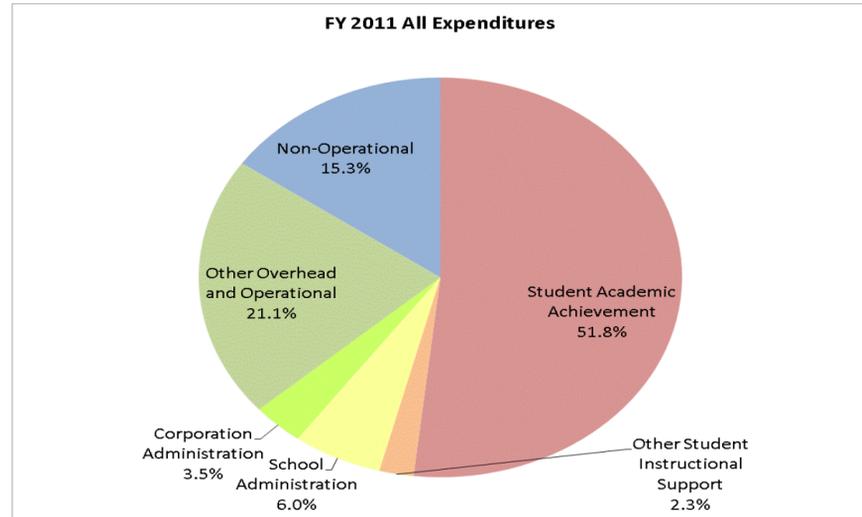


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Jac-Cen-Del Community Sch Corp (6900)**

Jac-Cen-Del Community Sch Corp (6900)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$3,940,192	52.4%	\$4,656,778	54.1%	\$4,430,970	54.2%	\$4,127,194	51.8%
Student Instructional Support	\$504,670	6.7%	\$617,470	7.2%	\$599,504	7.3%	\$660,282	8.3%
Overhead and Operational	\$1,860,352	24.7%	\$2,162,679	25.1%	\$1,978,552	24.2%	\$1,959,995	24.6%
Nonoperational	\$1,220,924	16.2%	\$1,171,460	13.6%	\$1,165,059	14.3%	\$1,222,896	15.3%
<b>Grand Total</b>	<b>\$7,526,138</b>		<b>\$8,608,388</b>		<b>\$8,174,085</b>		<b>\$7,970,366</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	59.1%	61.3%	61.5%	60.1%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Jac-Cen-Del Community Sch Corp (6900)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten			\$163,301	\$186,621			14%
	11100 Regular Programs; Elementary	\$1,268,584	\$1,464,320	\$1,815,268	\$1,740,061	37%	19%	-4%
	11300 Regular Programs; High School	\$1,004,243	\$1,147,237	\$1,512,311	\$1,402,809	40%	22%	-7%
	11420 Vocational Education; Agriculture B			\$396				-100%
	11490 Vocational Education; Industrial Education B			\$4,647				-100%
	12110 Gifted And Talented; Gifted and Talented	\$36,877	\$52,043	\$33,346	\$26,996	-27%	-48%	-19%
	12210 Mental Disabilities; Mild Mental Disabilities	\$296,421	\$389,406	\$382,866	\$354,095	19%	-9%	-8%
	12340 Physical Impairment; Hearing Impairment			\$3,699	\$37,520			> 500%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time			\$62,972	\$38,144			-39%
	12810 Special Education Preschool	\$26,291	\$22,187	\$63,074	\$49,554	88%	123%	-21%
	12900 Other Special Programs	\$31,884	\$95	\$151,504	\$6,075	-81%	> 500%	-96%
	14100 Summer School Programs; Elementary	\$781	\$5,908	\$696	\$408	-48%	-93%	-41%
	14300 Summer School Programs; High School	\$5,423	\$18,430	\$1,790	\$2,778	-49%	-85%	55%
	16100 Remediation Testing	\$21,191	\$4,665	\$453		-100%	-100%	-100%
	16200 Preventive Remediation				\$11,201			
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$114,331	\$178,196			-100%	-100%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$319,146	\$297,768			-100%	-100%	
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$6,000				-100%		
	17900 Payments to Other Governmental Units Within State; Other			\$8,000	\$1,080			-87%
	22110 Improvement of Instruction; Service Area Direction	\$2,314				-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development			\$38,468	\$31,254			-19%
	22130 Improvement of Instruction; Instructional Staff Training			\$540				-100%
	22220 Library/Media Services; School Library	\$95,165	\$103,154	\$27,258	\$73,783	-22%	-28%	171%
	22230 Library/Media Services; Audiovisual	\$5,269	\$6,071	\$384	\$1,744	-67%	-71%	354%
	22240 Library/Media Services; Educational Television	\$2,000	\$2,895			-100%	-100%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$12,581				-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$46,690	\$29,050	\$86,076	\$85,636	83%	195%	-1%
	22360 Instruction, Related Technology; Network Support		\$958				-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$56,571	\$85,792			-100%	-100%	
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$300	\$2,177			-100%	-100%	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$10,792	\$13,435	\$73,922	\$77,434	> 500%	476%	5%
	26497 2007 Account Code - Teachers Retirement Fund	\$136,767	\$188,515					
<b>Student Academic Achievement Total</b>		<b>\$3,499,620</b>	<b>\$4,012,303</b>	<b>\$4,430,970</b>	<b>\$4,127,194</b>	<b>18%</b>	<b>3%</b>	<b>-7%</b>
<b>Student Instructional Support</b>								
	21210 Guidance Services; Service Area Direction			\$29,669	\$30,008			1%
	21220 Guidance Services; Counseling Services	\$103,949	\$133,157	\$111,761	\$115,035	11%	-14%	3%
	21340 Health Services; Nurse Services	\$22,263	\$24,842	\$33,714	\$34,047	53%	37%	1%
	21390 Health Services; Other Health Services	\$35				-100%		
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services		\$272				-100%	
	21990 Other Support Services, Students; Other Student Services				\$3,935			
	24100 Office of The Principal	\$306,436	\$359,472	\$424,359	\$477,257	56%	33%	12%
<b>Student Instructional Support Total</b>		<b>\$432,682</b>	<b>\$517,743</b>	<b>\$599,504</b>	<b>\$660,282</b>	<b>53%</b>	<b>28%</b>	<b>10%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$17,007	\$15,332	\$15,394	\$16,498	-3%	8%	7%
	23150 Board of Education; Legal Services	\$6,459	\$6,168	\$3,367	\$3,729	-42%	-40%	11%
	23160 Board of Education; Promotion Expenses	\$1,805	\$3,784	\$713	\$1,113	-38%	-71%	56%
	23190 Board of Education; Other Governing Body Services	\$19,016	\$42,656	\$9,239	\$5,949	-69%	-86%	-36%
	23210 Executive Administration; Office of The Superintendent	\$137,197	\$188,790	\$138,203	\$138,174	1%	-27%	0%
	25110 Fiscal Services; Office of The Business Manager			\$47,900	\$46,943			-2%
	25120 Fiscal Services; Service Area Direction		\$4,120				-100%	
	25150 Fiscal Services; Payroll Services			\$24,076	\$48,341			101%
	25191 Other Fiscal Services; Refund of Revenue	\$5,240	\$8,617	\$7,882	\$3,454	-34%	-60%	-56%
	25192 Other Fiscal Services; Petty Cash	\$180	\$160	\$212	\$224	24%	40%	5%
	25195 Other Fiscal Services; Bank Account Service Charge		\$360	\$581	\$545		51%	-6%
	25196 Other Fiscal Services; Cash Change			\$880	\$850			-3%
	25199 Other Fiscal Services; Other	\$51				-100%		

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2010 - June 2011  
Jac-Cen-Del Community Sch Corp (6900)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	25730 Personnel Services; Personnel Services			\$6,027	\$9,861			64%
	25750 Personnel Services; Health Services	\$204				-100%		
	25990 Other Support Services, Central	\$13,264	\$1,560			-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$644,538	\$561,701	\$589,539	\$569,480	-12%	1%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,716	\$621			-100%	-100%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$121,107	\$93,325	\$58,932	\$103,585	-14%	11%	76%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$355						
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,245	\$3,246	\$3,600	\$26,261	> 500%	> 500%	> 500%
	26700 Operation and Maintenance of Plant Services; Insurance	\$35,560	\$78,340	\$78,453	\$64,769	82%	-17%	-17%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant			\$1,168	\$560			-52%
	27010 Student Transportation; Service Area Direction	\$38,027	\$14,124	\$57,019	\$42,154	11%	198%	-26%
	27100 Student Transportation; Vehicle Operation	\$204,672	\$234,458	\$291,829	\$244,446	19%	4%	-16%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$91,400	\$131,612	\$119,322	\$152,796	67%	16%	28%
	27400 Student Transportation; Purchase of School Buses	\$102,385	\$260,503	\$132,188	\$92,889	-9%	-64%	-30%
	27500 Student Transportation; Insurance on Buses	\$7,740	\$19,991	\$6,076	\$127	-98%	-99%	-98%
	27700 Student Transportation; Contracted Transportation Services		\$2,906	\$9,788	\$5,106		76%	-48%
	27900 Student Transportation; Other Student Transportation Services	\$3,263	\$3,786	\$3,162	\$5,772	77%	52%	83%
	27910 Student Transportation; Bus Driver Training		\$330	\$184	\$288		-13%	57%
	31200 Food Services Operations; Food Preparation and Dispensing	\$123,857	\$136,869	\$194,294	\$196,896	59%	44%	1%
	31400 Food Services Operations; Food Purchases	\$131,272	\$142,311	\$169,596	\$171,253	30%	20%	1%
	31900 Other Food Services	\$6,712	\$22,748	\$8,929	\$7,931	18%	-65%	-11%
<b>Overhead and Operational Total</b>		<b>\$1,715,272</b>	<b>\$1,978,419</b>	<b>\$1,978,552</b>	<b>\$1,959,995</b>	<b>14%</b>	<b>-1%</b>	<b>-1%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services				\$3,734			
	33200 Community Recreation	\$30,469	\$21,335	\$13,846	\$13,048	-57%	-39%	-6%
	33400 Athletic Coaches	\$69,527	\$92,774	\$81,083	\$79,611	15%	-14%	-2%
	33930 Latch Key Kid Program	\$7,153	\$3,825	\$2,665		-100%	-100%	-100%
	33940 Child Care Services		\$3,573				-100%	
	33950 Step Ahead	\$10,531	\$12,660	\$12,179	\$17,576	67%	39%	44%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$92,113	\$6,487	\$500		-100%	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services		\$17,073	\$24,065	\$27,467		61%	14%
	45100 Building Acquisition, Construction and Improvements	\$119,671	\$257,710	\$297,328	\$366,709	206%	42%	23%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$6,139	\$4,650	\$2,800		-54%	-40%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$80,353	\$23,165	\$42,882	\$43,127	-46%	86%	1%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,725	\$36,939	\$91,100	\$66,767	> 500%	81%	-27%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$116,863	\$27,538		\$61,556	-47%	124%	
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$19,543				-100%		
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt			\$260				-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$536,223	\$541,000	\$540,000	\$540,500	1%	0%	0%
	54200 Common School Fund; Principal	\$121,125	\$99,000	\$54,500		-100%	-100%	-100%
<b>Nonoperational Total</b>		<b>\$1,206,295</b>	<b>\$1,149,218</b>	<b>\$1,165,059</b>	<b>\$1,222,896</b>	<b>1%</b>	<b>6%</b>	<b>5%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$82,681	\$97,304					
	26492 2007 Account Code - Social Security	\$297,846	\$333,861					
	26494 2007 Account Code - Group Insurance	\$291,362	\$515,560					
	26496 2007 Account Code - Unemployment Compensation	\$379	\$3,979					
<b>Prorated By Fund Total</b>		<b>\$672,269</b>	<b>\$950,705</b>					